

國稅 353	稽徵機關全銜) ○○年度營利事業所得稅扣繳稅額繳款書 (Payment of Taxes Withheld of Profit-Seeking Enterprise) (外國平臺業者彙報轉付所得專用) (For Foreign Platform Operators Declaring Collection and Transfer Information Only)		收據聯： 本聯經收款蓋章後，交扣 Receipt 繳義務人收執，作繳納 憑證。
扣繳單位名稱 Withholding Agency : 地 址 Contact Address : 扣繳義務人 Tax Withholder :		統一編號 Tax Code No. : 扣繳稅額計算公式：Formula for computation of tax withheld	
所得單位名稱：詳如營利事業所得稅扣繳明細申報書 Taxpayer： Refer to Business Income Tax Detailed Withholding Tax Return		(所得額(F)+給付總額(J))×扣繳率 20%=扣繳稅額 (Income+Total Amount Paid)×20%=Tax withheld 所得額及給付總額分別為營利事業所得稅扣繳明細申報書 之 F 欄及 J 欄 *Please Refer to Column F and Column J of Business Income Tax Detailed Withholding Tax Return	
所得所屬：Period of Income ○○○年 Year○○月 Month		所得給付期間：Period of Payment ○○○年 Year○○月 Month	限繳日期(繳納期限)： Due Date ○○○年 Year○○月 Month○○ 日 day
項 目 Item	繳款類別 353	應扣繳稅額：Tax Withheld	便利商店蓋章或 收款公庫及經收人員蓋章 Stamp
由公庫計算 Calculation by Commissioned Banks	逾 天加徵滯納金 Surcharge % on late payment after days	總計(元)Total	
說明 Instructions : 1.外國平臺業者欲以其收取之銷售價款減除轉付予外國非平臺業者價款後之平臺手續費，依規定課徵所得稅者，其轉付價款屬中華民國來源收入部分，外國平臺業者應於轉付價款時扣繳稅款，並於每月 10 日前將上一月內所扣稅款向國庫繳清，並填報營利事業所得稅扣繳明細申報書連同證明聯向所轄稽徵機關申報。If foreign platform operators want to declare net platform service fees received (gross payments collected from buyers minus the service fee payment transferred to foreign non-platform service providers) for their income tax return, and if the payment transferred to foreign non-platform service providers is income from sources in the R.O.C., foreign platform operators shall withhold tax payable at the time of payment. They shall also settle all their taxes withheld in the previous month for the national treasury within the first ten days of each month, and make out the Business Income Tax Detailed Withholding Tax Return and report it with the Payment of Taxes Withheld of Profit-Seeking Enterprise(Declaration) to the tax collection authority-in-charge. 2.本繳款書應由扣繳義務人於辦理申報前，根據營利事業所得稅扣繳明細申報書所核計之扣繳稅額，詳實填寫，繳款前請核對各項填報資料，如有不符，請修正資料後再重新列印繳款書，不得直接於繳款書上修改，以避免資料內容與條碼不符，致生爭議。The tax withheld column of this payment for m shall be filled by the withholding agency in accordance with the sum of column H and column L on the Business Income Tax Detailed Withholding Tax Return. Please review carefully the information in each of the entry columns prior to making payment. In case there is any error in the entries, revise the information via the system and use the new print-out to make the payment. The original print-out cannot be used as there will be an inconsistency between the revised information and the bar-code in the print-out. 3.扣繳義務人逾繳納期限(如遇例假日則順延)繳納者，每逾 3 日按應扣繳稅額加徵 1%滯納金至 30 日止。A surcharge for late payment shall be levied on withholding agencies who fail to make tax payments before the deadline (such date to be postponed to the day following a legal holiday in the case that the original deadline is a legal holiday). The surcharge for late payment shall be equal to one percent of tax due delayed for each unit of three days for up to 30 days. 4.扣繳義務人對加徵滯納金如有不服，應於滯納期滿(30 日)之翌日起 30 日內，申請復查。A withholding agency may, if it finds the decision to levy the surcharge for late payment unacceptable, request a recheck within 30 days after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge. 5.繳納方式 Methods of payment : (1)請至代收稅款金融機構繳納(郵局不代收)。Payment may be made at any commissioned bank of the R.O.C. government treasury, except the post office. (2)稅額 3 萬元以下案件，可至統一、全家、萊爾富、來來(OK)等便利商店繳納，繳納截止日開放至繳納期限屆滿後 3 日前，繳納期限屆滿後 3 日內繳納者，仍屬逾期繳納案件。 Payment may also be made at 7-ELEVEN, FamilyMart, Hi-Life, and OK convenience stores up to three days following the due date, if the total payment is calculated to be NT\$30,000 or under. In the case where the payment is made within three days after the due date, it shall still be regarded as a late payment .			

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扣繳單位名稱 Withholding Agency：統一編號 Tax Code No.： 地 址 Contact Address： 扣繳義務人 Tax Withholder：				扣繳稅額計算公式：Formula for computation of tax withheld 〔所得額(F)+給付總額(J)〕×扣繳率 20%=扣繳稅額 (Income+Total Amount Paid)×20%=Tax withheld 所得額及給付總額分別為營利事業所得稅扣繳明細申報書之 F 欄及 J 欄 *Please Refer to Column F and Column J of Business Income Tax Detailed Withholding Tax Return	
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由公庫計算 Calculation by Commissioned Banks	逾 天加徵滯納金 Surcharge % on late payment after __ days		總計(元)Total		

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條碼區		代收明細 扣繳義務人電話：				
		單位名稱				
		稅目		由公庫計算	逾期加徵滯納金	
		所得所屬年月				
		應扣繳稅額			總計(元)	
		限繳日期(繳納期限)：○○○年○○月○○日				
		便利商店蓋章或 收款公庫及經收人員蓋章				